

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 114 of 1986

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy of the judgement? : NO
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO
 5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME TAX

Versus

AGARWAL PAPER MILLS PVT. LTD.

Appearance:

1. INCOME TAX REFERENCE No. 114 of 1986
MR MANISH R BHATT for Petitioner No. 1
NOTICE SERVED for Respondent No. 1

CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 09/07/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

1. At the instance of the revenue, the following question has been referred to this Court for its opinion under the provisions of Section 256(1) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") by the Income Tax Appellate Tribunal, Ahmedabad Bench 'C'.

"Whether on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the Commissioner of Income Tax had no jurisdiction under Section 263 of the Income Tax Act, 1961 to revise the assessment order passed by the Income Tax Officer?"

2. Learned advocate Shri Bharat Naik has appeared for the revenue, whereas nobody has appeared for the respondent-assessee, though the assessee has been served.

3. Upon hearing the learned advocate and, upon perusal of the statement of the case, we find that the question which has been referred to this Court has now been answered by the Honourable the Supreme Court in the Case of Commissioner of Income Tax v. Shri Arbuda Mills Limited 231 ITR 50. Looking to the judgment delivered in the said case we answer the question in the negative i.e., in favour of the revenue and against the assessee.

The reference stands disposed of accordingly with no order as to costs.

9.7.2001. (A.R. Dave, J.)

(D.A. Mehta, J.)

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